

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY FIRST DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 1163 of 1996

Between:

- 1 M/s. A.N.Kapur & Sons, rep. by the Proprietor A.N.Kapur,
S/o. D.N.Kapoor, H.No.23-5-931/1, Murad Mahal, Hyderabad.
- 2 B.Tukkaram, S/o. B.Shyamlal,
New Bhoiguda, Hyderabad.
- 3 Devendernath, S/o. A.N.Kapoor,
H.No.23-5-932, Hyderabad.
- 4 S.Laxman Rao, S/o. S.Krishan Rao,
H.No. 6-3-662/2 Flat No.7, Saishakti Apartment,
Hyderabad.
- 5 Y.N.Kapoor, S/o. A.N.Kapoor,
H.No.25-915/1, I/s. Gowlipura, Hyderabad.
- 6 Bal Devaprasad, S/o. Bhagwanan,
H.No.21-4-1027, Chagmahal,
Hyderabad.
- 7 G.Ravi Raj, S/o. R.K.Guruhagan,
H.No.6-1-184, Hyderabad.
- 8 B.Prahabaker Rao, S/o. B.Govind Rao,
H.No.10-3-291/8/2, Vijayanagar Colony,
Hyderabad.
- 9 Ram Kumar, S/o. Gangaprasad,
H.No.21-4-1027, Petanbagh Church,
Hyderabad.
- 10 Sunil Kumar, S/o. Baldeva Prasad,
H.No.21-4-1027, Petanbagh Church,
Hyderabad.
- 11 S.K. Enterprises, rep. by the Proprietor M.A.Majeed, S/o. Abdul Pehron,
H.No.1-4-524, Musheerabad,

- Hyderabad.
- 12 Md.Maqbool, S/o. Md. Khoder,
H.No.22-1-872, Sultanpura,
Hyderabad.
- 13 J.Venkateswara Rao, S/o. J.Ramulu,
H.No.6-3-788/A, Ameerpet,
Hyderabad.
- 14 J.Subramanyam, S/o. J.Ramulu,
H.No.6-3-788/A, Ameerpet,
Hyderabad.
- 15 K.C.Satyanarayana, S/o. K.Narsimulu,
H.No. 7-2-1087/8/1/5, Sanathnagar,
Hyderabad.

..... PETITIONERS

AND

- 1 Government of A.P., rep. by Chief Secretary, General Administrative
Department, Hyderabad.
- 2 Government of A.P., rep. by Principal Secretary, Revenue (C.T) Department,
Secretariat, Hyderabad.
- 3 Executive Engineer (R&B),
Central Bulidings Division, A.C.Guards, Hyderabad.
- 4 Executive Engineer (R&B),
South Bulidings Division, Khairatabad, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ of Mandamus declaring Section 5-F, 5-G & 5-H of the A.P. General Sales Tax Amendment Act 22/1995 and Rule 6 (3) (ii) of the A.P. General Sales Tax Rules as ultravvires to Arts.14, 19(1)(f) Act 21 of the Constitution of India with the direction to the respondents to levy and collect sales tax in respect of material used in works contract only at the rate applicable under various schedules in terms of Section 5(1) of the general Sales Tax and not under Section 5(p) of the General Sales Tax Act.

Counsel for the Petitioners: MR.G.VEERA REDDY (Not Present)

Counsel for the Respondent No.1: SPL. GP FOR TAXES

Counsel for the Respondent Nos.2 to 4: MR.K.RAJI REDDY (SPL.S.C. FOR C.T.)

The Court made the following :

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ORDER: (Per the Hon’ble Sri Justice M.H.S.Ansari)

None has appeared on behalf of the petitioners.

Learned Government Pleader for respondents-department, however, submitted that the matter is squarely covered by the Judgment of this Court in GANNON DUNKERLEY & CO. LTD. AND ORS. Vs. STATE OF A.P., wherein the validity of the Sections impugned in the instant writ petition was also subject matter of the consideration.

Accordingly, instant Writ Petition is disposed of in terms of the directions contained in the said judgment of the Division Bench in GANNON DUNKERLEY’s case cited supra. No costs.

M.H.S.ANSARI, J.

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S.ANANDA REDDY, J.

Dated 21-12-2004.

skmr

..... REGISTRAR

To

1 The Chief Secretary, Government of A.P., General Administrative

Department, Hyderabad.

2 The Principal Secretary, Government of A.P., Revenue (C.T) Department,
Secretariat, Hyderabad.

3 Executive Engineer (R&B),
Central Bulidings Division, A.C.Guards, Hyderabad.

4 Executive Engineer (R&B),
South Bulidings Division, Khairatabad, Hyderabad.

5. 2CCs to special G.P. for Taxes, High Court Buildings, Hyderabad

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6. 2CD copies.

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